

# BRW-01

## Brewer/Importer/Manufacturer Beer Barrel Tax Return Instructions

### USE BLACK OR BLUE INK FOR ALL INFORMATION

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 10th of the month following the report month. *i.e. Transactions for January 1st through 31st, reports are due on or before February 10th.*
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed. **Documentation must be provided along with a letter of explanation.**
- Provide all information requested.

### SECTION 1 – Tax Calculation:

**Note: Must first complete Section 2 – West Virginia Beer Distributor Sales**

- Line 1** Enter Total Barrels Sold as reported on Section 2 of this return, converting to barrels (# gallons ÷ 31 = # Barrels).
- Line 2** Tax Rate per Barrel of Non-Intoxicating Beer.
- Line 3** Balance of tax due (Line 1 multiplied by Line 2).
- Line 4** Credit Carried Forward/Previous Month's Estimate Paid (Amount of previous month's return that was paid).
- Line 5** Underestimated Penalty of 1% of Line 3, if Line 4 is less than 75% of Line 3.
- Line 6** Projected Estimate of Tax
- Line 7** Total Amount Due (Line 3 minus Line 4 plus Line 5 and Line 6).

**Sign and date return.**

**Note: Please sign this report and file with the**

West Virginia Tax Department  
PO Box 2991  
Charleston WV 25330-2991

### SECTION 2 – West Virginia Beer Distributors Sales:

**Note: For the return to be considered timely filed, information contained in this section must be filed with the return. Please make additional copies as needed.**

**Account #:** Enter your West Virginia Beer Barrel Account Number at the top of each page.

**Invoice Date:** Enter Invoice Date.

**Invoice #:** Enter the Invoice Number.

**ABCA License Number:** Enter the ABCA License Number of the Distributor to whom you sold.

**Distributor Name:** Enter the name of the Distributor to whom you sold.

**Total Barrels:** Enter the Quantity Sold.

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-3333. You can also visit our website: [www.wvtax.gov](http://www.wvtax.gov).